



Selected Findings from JLARC 1999 Study on K-12 Finance and Student Performance

House
K-12 Finance
Work Group

May 12, 2004

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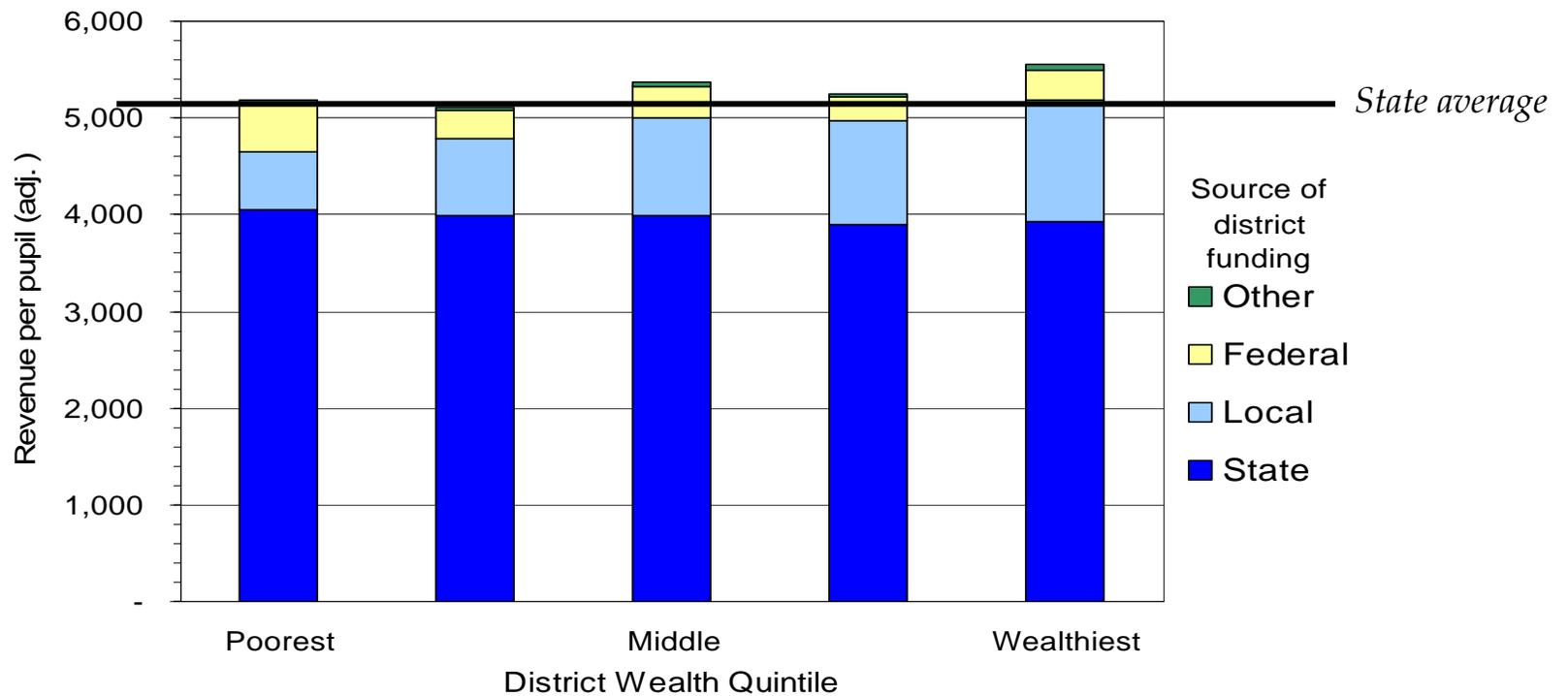
JLARC Study 99-9

<http://jlarc.leg.wa.gov/Reports/99-9K12Finance.pdf>



State's Revenue Allocation System Is Equitable

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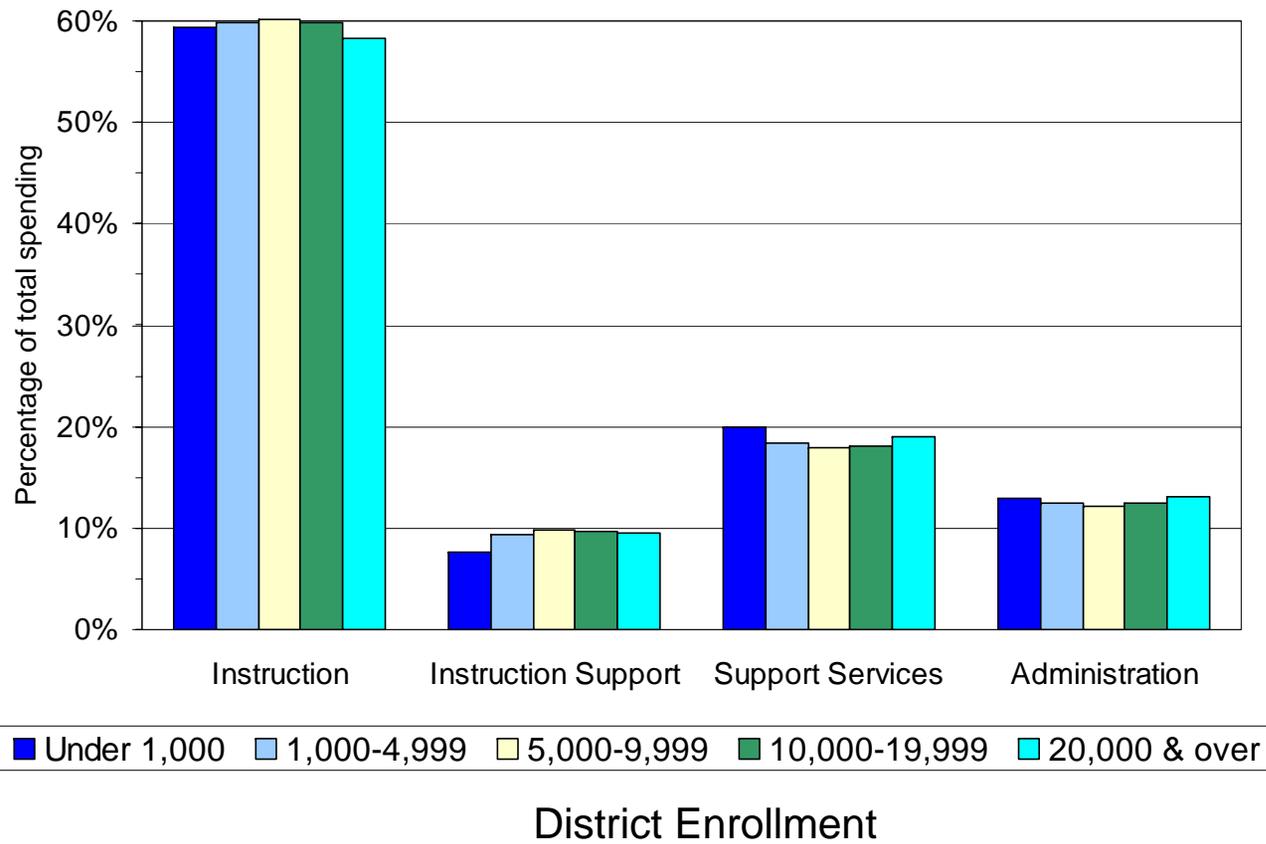


Funding levels shown for 1996-97



Expenditure Patterns Are Similar

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Data Availability Issues

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- State collects finance data for districts but not for individual schools.
- Districts use different accounting procedures when tracking expenditures among schools.
- Nearly all school expenditures are for staff, and staff data are available for individual schools.

Recommendation

- OSPI does not need to start collecting school-level *expenditure* data. Existing staff data can be used to estimate these expenditures.